

Internal Revenue Service

Department of the Treasury

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Washington, DC 20224

Person to Contact:

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Refer Reply To:

CC:PSI:BO1-COR-109891-00

Date:

July 31, 2000

Legend:X =

D1 =

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This letter responds to correspondence dated March 21, 2000, submitted on behalf of X, requesting that we accept X's Form 8832, Entity Classification Election, which elects to classify X as an association taxable as a corporation effective on D1.

X may submit a private letter ruling request to the National Office to obtain relief for a late entity classification election (Form 8832) pursuant to section 301.9100 of the Procedural and Administration Regulations. Section 301.9100 provides that the Commissioner has discretion to grant a reasonable extension of time for making an election and explains the standard the Commissioner will use to determine whether to grant an extension of time to make an election. Requests for relief will be granted when the taxpayer provides evidence to establish that the taxpayer acted reasonably and in good faith, and that granting relief will not prejudice the interests of the Government.

The procedural requirements for requesting a ruling are described in Revenue Procedure 2000-1, 2000-1 I.R.B. 4., a copy of which is enclosed. Appendix B of Revenue Procedure 2000 sets forth a sample letter ruling request. There is a user fee associated with obtaining a private letter ruling. The user fee schedule and the situations where a reduced fee may be applicable are set forth in Appendix A. Additionally, Appendix C includes a checklist to ensure that ruling requests are complete. The checklist must be signed, dated, and placed on top of your request.

If you have any additional questions, please contact our office at (202) 622-3050.

Sincerely,
/s/ Dianna K. Miosi

Dianna K. Miosi
Chief, Branch 1
Associate Chief Counsel
(Passthroughs and Special Industries)

Enclosures:
Rev. Proc. 2000-1